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DATE: April 5, 2006

PTO IDENTIFIER: Application Number 10/734056-Conf. #8683
Patent Number

Inventor: Masaki KONDO et al.

MESSAGE TO: US Patent and Trademark Office

FAX NUMBER: (571) 273-8300

FROM: LAHIVE & COCKFIELD, LLP

W. Elana Wang

PHONE: (617) 227-7400

Attorney Dkt. #: IKW-004

PAGES (Including Cover Sheet): 18

CONTENTS: Transmittal (1 page)
Amendment/Reply (15 pages)
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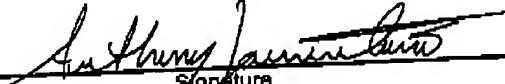
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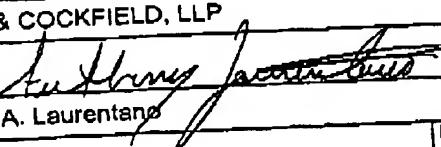
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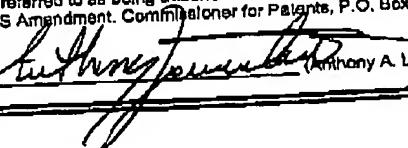
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm Name	LAHIVE & COCKFIELD, LLP
Signature	
Printed name	Anthony A. Laurentano
Date	April 5, 2006
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Dated: April 5, 2006 Signature: *Anthony A. Levrone*
(Anthony A. Levrone)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masaki Kondo *et al.*

Application No.: 10/734056

Confirmation No.: 8683

Filed: December 10, 2003

Art Unit: 3724

For: CUTTING TOOL

Examiner: S. Choi

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 5, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 13 of this paper.